

**OFFICE OF INSURANCE  
COMMONWEALTH OF KENTUCKY  
SCHEDULE OF INSURER FEES, TAXES & MINIMUM CAPITALIZATION  
CAPTIVES ONLY**

**Section I – Fees**

**FEES FOR ADMISSION** – (due at time of application)

	Captive	Captive RRG
Original Certificate of Authority	\$ 500.00	\$ 500.00
Filing Charter Documents (Articles and Bylaws)	100.00	100.00
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Total Admission Fees	\$ 600.00	\$ 600.00

**ANNUAL RENEWAL FEES** – (due March 1)

	Captive	Captive RRG
Filing Annual Statement	\$ 100.00	\$ 100.00
Renewal of Certificate of Authority	100.00	100.00
Audited Financial Statement	100.00	100.00
Quarterly Statements		
1 <sup>st</sup> Quarter	N/A	100.00
2 <sup>nd</sup> Quarter	N/A	100.00
3 <sup>rd</sup> Quarter	N/A	100.00
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Total Renewal Fees	\$ 300.00	\$ 600.00

**MISCELLANEOUS FILING FEES** – (due at time of filing)

Amended Certificate of Authority	\$ 50.00
Amended Articles of Incorporation	50.00
Amended Bylaws	50.00
Miscellaneous Filings	5.00

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**Section II – Taxes**

**PREMIUM TAXES** – (due March 1)

Kentucky Premium Tax Rate

Millions of Dollars	Direct Premium Tax Rate (%)	Assumed
0-20	0.40	0.225
20-40	0.30	0.150
40-60	0.20	0.050
60+	0.075	0.025

Form 74A106 – <http://revenue.ky.gov/forms/curinsfrms.htm>

**Section III – Minimum Capitalization Required for Admission** – (in place at time of licensing)

Captive Type	Minimum Capital and Surplus Required
Pure	\$ 250,000
Consortium/Association	\$ 750,000
Industrial Insured	\$ 500,000
Sponsored	\$1,000,000
Agency	\$ 500,000
Special Purpose	\$ 250,000

**Contact:**

If you have any questions or need assistance, please contact the Financial Standards and Examination Division at 502-564-6082, fax number 502-564-4604, or email [Russell.Coy@ky.gov](mailto:Russell.Coy@ky.gov)